A BILL TO AMEND THE ANDHRA UNIVERSITY ACT, 1925, AS AMENDED BY ACT VI OF 1929.

The hon. the PRESIDENT :—" Mr. Mahboob Ali Baig."

(The hon. Member was not in his place.)

(7) A BILL TO AMEND THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920, AND THE MADRAS LOCAL BOARDS ACT, 1920.

Mr. F. E. JAMES :—" Mr. President, I move for leave to introduce a Bill to amend the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920."

Mr. A. B. SHETTY :—" I second it."

The motion was put and carried.

Mr. F. E. JAMES :—" Sir, I beg to introduce the Bill to amend the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920."

(8) A BILL TO AMEND THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920, AND THE MADRAS LOCAL BOARDS ACT, 1920.

Mr. ABDUL HAMEED KHAN :—" Sir, I beg to move for leave to introduce a Bill to amend the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920."

Mr. SAMI VENKATACHALAM CHETTI :—" I second it."

The motion was put and carried.

Mr. ABDUL HAMEED KHAN :—" Sir, I now introduce the Bill to amend the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920."

(9) A BILL TO AMEND THE MADRAS CHILDREN ACT, 1920.

Mr. A. B. SHETTY :—" Mr. President, I beg to move for leave to introduce a Bill to amend the Madras Children Act, 1920."

Mr. V. P. NARAYANAN NAMBIYAR :—" I second it."

The motion was put and carried.

Mr. A. B. SHETTY :—" Sir, I now introduce the Bill to amend the Madras Children Act, 1920."

III.—RESOLUTIONS ON MATTERS OF GENERAL PUBLIC INTEREST.

(1) POSTPONEMENT OF THE PROPOSAL FOR ENHANCEMENT OF ASSESSMENT IN MALABAR.

* Mr. R. M. PALAT :—" Sir, I move the following resolution :—

' *This Council recommends to the Government that the consideration of the proposal of the Special Settlement Officer as approved by the Board of Revenue for enhancement of assessment in Malabar be postponed until normal conditions are restored* '.

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" Sir, I have brought forward this resolution as it is iniquitous in the present state of the country that Malabar should be subject to any fresh enhancement of revenue.

" We see the Royal Commission on Decentralization in 1909 recommending that the general principles of assessment should be embodied in legislation instead of being left to executive discretion. Then we have the minute of dissent by the Indian Member of the Government of India in 1919, advocating the substitution of legislation for executive order in cases of enhancement of land revenue and the Joint Parliamentary Committee on Indian Reforms in 1919 in its Report strongly advocates the same course. Attempts were made by various Provincial Governments to carry out this suggestion. So far as I know, only the United Provinces Government has succeeded in this. In Madras, the proposals were so unsatisfactory that this Council rejected the Bill on the 24th March 1924.

12–15 p.m. " The Council was perfectly justified in doing so as the Bill which the then Revenue Member, Sir Arthur Knapp, tried to introduce in this Council omitted certain vital provisions which had been approved of by a committee consisting of, among others, his predecessor in office, Sir Muhammad Habib-ul-lah, and such experienced revenue officials as Mr. Macmichael. Sir, this Bill merely sought to codify the existing Revenue Board rules and gave the Council no control over this method of taxation and so was in spirit opposed to the recommendations made by the Joint Parliamentary Committee, that those who are taxed must have a voice in their taxation. Sir, land revenue is the largest head of revenue in this province and this Council is allowed no voice whatever in either its imposition or its regulation. According to the Government's own confession it takes 50 per cent of the landlord's share, a share which the Government would never dream of taking from a merchant. My first argument therefore is that before the legislature carries out the intentions of the Joint Parliamentary Committee as accepted by the Government, there should be no resettlement. Resettlement operations in Malabar should not be given effect to. This is an argument which applies not only to Malabar but to all the districts in this Presidency.

" My second argument is that Malabar is so poor that there should be no resettlement now. Sir, I understand that persons like the Zamorin Maharaja and others have sent up petitions to His Excellency the Governor and protested their inability to pay the enhanced assessment. If the Zamorin Maharaja himself is so hard hit, what then is the position of the ordinary ryot? Sir, we see that the Government theory is that it is no concern of the Government to enquire as to how much remains to the ryot after he pays the assessmnet. This, I see, has been set down in the speech of the then Revenue Member in November, 1928. Sir, the idea seems to be that the joy that the poor ryot has in maintaining the establishment and in paying the allowances and pay of the services should be a sufficient reward to him, and that nothing else is necessary to be done for him. I am glad to say, however, that there seems to be some slight change in this attitude. I am referring to the

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note circulated last Saturday explaining the Government's intentions with regard to the Kistna and Godavari resettlement. The Government have expressed therein their willingness to spread over a number of years the proposed enhancement. I claim at least the same consideration for Malabar also as that district is equally hard hit by the prevailing economic depression. Sir, we see Lord Salisbury when he was Secretary of State for India, writing: 'It is not a thrifty policy to draw the mass of the revenue from the rural districts where capital is scarce . . . as India must be bled, the lancet should be directed to the parts where blood is congested or at least sufficient, not to those who are already feeble from want of it'. Sir, the least that the Government could do is to appoint another committee to enquire into the economic condition of Malabar before proceeding any further. If Kistna and Godavari districts can be granted a committee, why not Malabar or any other district where a resettlement is going on or threatened?

"Thirdly, Sir, I submit that both the theory, the pitch, the rates, the method and the time chosen are all wrong. Sir, this $18\frac{3}{4}$ per cent is, I believe, based on the analogy of what is laid down in the Estates Land Act, where, if I am right, the zamindar is allowed to raise his rent by $12\frac{1}{2}$ per cent every 20 years. But, Sir, this can only be done with the consent of the courts. Courts have got power to pronounce on the point whether the increase is justified, whether the landlord is justified in increasing his rent. But in the case of the ordinary ryot, who holds directly under the Government, there is no third party. And it is wrong to treat land in Malabar as Government land, as this is one district perhaps in the whole of India where land has always been acknowledged to be private property. In Malabar land has always been treated as private janmam or private property and not Government land. The Government in following its present system have been collecting rent and therefore denying to the janmi the ownership of land, an ownership always acknowledged. The Government are entitled to collect only a tax and not rent. And again, Sir, in calculating the average for the last thirty years, an elementary sense of justice would have excluded the war years as being in the same category as famine years, and to show the absolutely mechanical character of the administration there can be no better argument than the time they have chosen to introduce their new rates. The Government should not have taken the prices prevailing in those war years and come to its conclusion as to the prosperity of the district. Sir, His Excellency the Governor has in his opening speech in this Council stressed the depression prevailing in this country. But the departments of the Government concerned with the enhancement of the revenue do not yet seem to be aware that there is any depression existing at all.

"My next argument is that the Government are not justified in imposing any resettlement at all. The people of Malabar had always understood that the last settlement was permanent. I asked a question on this subject in the Council on the 29th January, about Mr. Warden's proclamation of the 21st of July 1805. The reply merely referred me to the Settlement Officer's report of this year. The circumstances in

which the proclamation was made prove my contention. Sir Thomas Munro and Col. Read, the authors of the Ryotwari Settlement in this Presidency, have clearly stated that they intended that a settlement should be permanent. We see Sir Thomas Munro stating before the House of Commons 1813: 'The assessment is permanent . . . (the ryot) holds it for ever without any additional assessment'. And again, comparing the Bengal permanant settlement and the Ryotwari settlement, he said, 'With respect to permanency there is no difference, but ryotwari leaves the Government an increasing revenue arising from the waste in proportion to its cultivation'. Again, we see the Board of Revenue saying in 1857: 'A Madras ryot is able to retain his land perpetually without any increase in assessment'. And again in 1862, the Government of Madras wrote to the Government of India, 'There can be no question that one fundamental principle of the ryotwari system is that the Government demand on land is fixed for ever'. That this view was approved and that the Government wanted to introduce permanent settlement is proved by a number of despatches ending with that of the 23rd March 1867 from the then Secretary of Estate which re-affirms this decision of Her Majesty's Government. It is only as late as 1883 that the Secretary of State in his Despatch No. 24 of 28th March of that year rejects the policy of permanent settlement which had been recommended by two Viceroys of India, Lords Canning and Lawrence, and accepted by two Secretaries of State. Therefore in the light of these, I submit that the interpretation put on the proclamation of 21st July 1805 by the people of Malabar was right, and that the correct view is that the settlement when carried out under the proclamation was a permanent one and that the demand then fixed was unalterable. Again, Sir, in direct violation of the proclamation of the 8th January 1828 by Mr. Sheffield, the Principal Collector of Malabar made with the authority of the Governor in Council which said that 'people may be relieved of all fears on the subject of the reimposition of the tax upon the pepper vine,' we have the present Settlement Officer's statement that pepper gardens are now assessed. Although I have little hope that a Government which has conveniently forgotten its promises and successfully evaded for more than ten years the recommendations of the Joint Parliamentary Committee, would accept this resolution, still I bring this resolution forward in the hope that the House would pass it. With these few words, Sir, I commend this resolution for the acceptance of the House."

Mr. K. P. Raman Menon:—"Sir, I have great pleasure in seconding the resolution that has been moved by my hon. Friend, Mr. Palat. I shall at once come to grips with the Settlement Officer's report and not deal with the ancient history of the settlement of Malabar. Sir, the Special Officer was appointed to consider the question of resettlement in Malabar and Government Order has been issued and circulated to us, and that is G.O. No. 1367, dated 26th June 1931. And in this connection what the Settlement Officer says is as to why assessments can be enhanced in Malabar to the extent of $18\frac{3}{4}$ per cent. The reasons and arguments are contained in various portions of his report and it may be summarised

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as follows. First of all, he says at page 48 of his report, that the deductions have always been favourable to the ryot. Secondly, he says that the prices have in the case of paddy run up to 135 per cent. This is contained at pages 31 and 59 of his report. He says that the prices of coconuts have run up by 71 per cent, and this is contained at page 32 of the report. And the third reason given by him, which is contained at page 48, is this: he has compared the land there with some of the best lands in the Trichinopoly district, Lalgudi taluk, and says that his assistant who compared the lands was of opinion that lands in Malabar, the first-class lands there, are as good as the lands that were found in the Lalgudi taluk. Those were the three main reasons given by the Settlement Officer for saying that Malabar can stand enhancement.

" Dealing with the last reason first, that is, that the lands in Malabar are as good as the lands in the Trichinopoly district, I shall at once say that as a matter of fact there can be no comparison, no historical basis for comparing, of the assessments in Malabar with those in other districts. It would be seen elsewhere from the Settlement Officer's report that land revenue was not one of the systems of revenue that is levied by the ancient Kings of Malabar.

" We were bound to render very little service. We were not bound to pay any land tax at all. We were bound to pay a certain portion and that is the way in which the ancient Kings ruled Malabar. Therefore comparing the taluks of the east coast with that of Malabar is wrong. It has to be seen that all land elsewhere in the Madras Presidency is at the disposal of the Government and belongs to Government, whereas in Malabar it is not so. The lands there are at the disposal of private individuals and not at the disposal of the Government. So that the rate must be necessarily less to the extent that the ownership of land does not vest with the Government. Then the Government Order has considered that the land is as good as any other land in any other district. Does the land belong to Government or the private individual? If the land belongs to Government, you can raise as much taxation as you can, subject to economic conditions. But here in Malabar you cannot raise it to the same extent. Therefore, comparing one district outside Malabar with Malabar is absolutely and fundamentally wrong and the Settlement Officer should not have come to the conclusion he has come to in regard to Malabar. Further I wish to question the statement of the Settlement Officer with regard to the fertility of lands in Malabar. Dealing with the lands in South Kanara he says that the lands higher are not taxed as much as the lands below. He himself says that excessive rains wash out all fertility from the soil and therefore lands are poor in their yield. That is also another aspect that has got to be considered. I am sceptical that lands in Malabar are equal to the lands in Trichinopoly or any other district in the Presidency.

12-30 p.m.

" Then, coming to the other reason given by the Settlement Officer, the Settlement Officer says that prices since the last settlement have gone up, so far as paddy is concerned, 135 per cent. No doubt

he is quite correct when he says so. Does the Government not consider that the prices have shown a steady fall? They have gone down 135 per cent. I myself am a small landholder to a certain extent and I remember the days immediately after the settlement when they were selling a cart load from 25 to 30 rupees. After the war for some years paddy was being sold from 80 to 90 rupees. In some cases it went up to Rs. 100. It now has gone down to 25 and 24 rupees and just before I came away from Malabar I had a letter from one of my land agents that the price of paddy is 32. It has come to the 1889 level and I am afraid it will go down lower still because I had information from various parties that prices are going down to 25. If the enhancement of price is a reason for the enhancement of tax at the present time it is quite clear that the enhancement of price is not a safe reason to enhance tax. For, as a matter of fact, we know there is considerable economic depression and nobody can assure anyone else that the depression will come to an end. Therefore, Sir, it is no reason to enhance the rates.

" Coming to coconuts I very well remember that coconut was selling about the time of the previous settlement at 20 rupees per thousand. Prices did go up by 70 to 80 per cent during the war period. Last year it went down to my own knowledge to Rs. 15 per thousand. Now temporarily for the last two months it has gone up to Rs. 32. Last year it was Rs. 20 per thousand. Therefore the reason given with regard to coconut is not sound and that cannot be the reason for raising the tax where lands are planted with coconut gardens. These are the chief sources of income in Malabar. I submit, Sir, therefore there is no valid reason for the enhancement of rates in Malabar.

" Then again the Settlement Officer says that all deductions have been very favourable to the ryots at the previous settlement. We know that the rate of assessment was raised by 77 per cent over the previous rates. A man who paid Rs. 100 was called upon to pay Rs. 177. That was the state of things then. The wonder is probably the spirit that animated our ancestors in 1805 had died down by that time and that was the reason for the increase of rates perhaps in Malabar. The previous attempt was given up on account of the open rebellion in Malabar. Therefore probably in 1902 there was no danger of that recrudescence of crime in Malabar. At page 47, this is what the Settlement Officer says:

' This procedure was the natural course to adopt in the circumstances, and it would call for no comment if Government's demand on these excellent southern lands had represented anything like the share that Government could fairly claim. But in fact Government took only a modest part of the share that they could have claimed. It must be remembered that the Malabar settlement succeeded a long period of revenue administration during which the revenue demand was based on recorded extents that bore no resemblance to the actual enjoyment of the ryot; the survey resulted in a proper mapping of the occupation, and Government, faced with a new set of accounts that meant a very large increase in the total beriz of the district, adopted estimates and figures that were at every point most lenient to the ryots; at the request of the Government of India the introduction of the increased demand was only gradually carried out; the result was the heavy concessions under increment remissions to which I have drawn attention in paragraph 25 above.'

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"Then again he observes: 'I think it is necessary to look at the old settlement calculations in some detail.' He deals with the same question at page 57, where he says:

'The proclamation laid down an allowance equal to the seed to cover cultivation expenses; the Malabar Tenancy Committee, which endeavoured to fix a general allowance for expenses that would apply to the district, recommended two and a half times the seed, although they made it clear that this is only an average and cannot be taken as applying to every type of land. In the cases given below I have allowed four times the seed. . .'

"So that the Settlement Officer himself is prepared to allow four times the seed. Then he takes up particular instances and shows that the Government could have claimed 14 rupees, but the Government was claiming only Rs. 4. This is what he mentioned:

'In Kunisseri, one of the Palghat desams put by Mr. Stuart in the second group, a flat of 7-2 land, at Rs. 4 an acre for single crop, is admitted to produce 80 paras an acre for first crop. According to Mr. Warden's formula, we would have to deduct six paras of seed and, as noted above, I am allowing four times the seed as expenses—total 30 paras, leaving a residue of 50 paras. Deducting 16⅔ paras as the kudyan's share we get a balance of 33⅓ paras six-tenths of which is Government's share—20 paras: at a value in the village during the ryots' selling months of 14 edangazhis to the rupee (one para contains 10 edangazhis), this is worth over Rs. 14, three and a half times what Government now claims.'

"That is what the Settlement Officer says. We have seen from that that it is based upon the figure of the selling price at Rs. 14 per para. But I have already shown that as a matter of fact the price now is very much below the prices mentioned by the Settlement Officer. As a matter of fact, on the basis of Rs. 30 per cart load, Government could claim Rs. 5 and the Government is claiming that. According to the Special Settlement Officer's report we are entitled to four times the seed, due cultivation expenses and we are entitled to 15 per cent on account of merchant's expenses. Taking those figures and working upon them, you will find that the tax that can be levied upon that land taking that the price is Rs. 25, would be Rs. 5 and not more. I do not want to tire you, Sir, by working those figures, but I will convince the hon. Revenue Member that as a matter of fact it will not come to more than Rs. 5. So that, the Government is now taking Rs. 4 and after all there is a slight difference and for that we have to consider the vicissitudes of season which the Settlement Officer himself has considered necessary. As it now stands, it is quite clear that the tax that is being levied on the land is ample, and that we are not in a position to pay more tax is seen from the report. The reasons given by the Settlement Officer, it will thus be seen, are not proper reasons. Prices are so low that people are suffering from want of cash not only in our district, but also elsewhere. This is a most inopportune time for the Government to say that the tax should be paid. Generally officers have to find out some way to recommend the enhancement of tax. In this connexion, Sir, have the Government considered what necessarily would be the deductions that would have to be made for the sustenance of the people living on the land? Is there any opportunity of getting a living wage for the husband, wife and children? Unless and until I find that a certain amount of deduction is made for every man, woman and child in every district as a living wage from the total

yield of the land, Government should not collect the rates. Let us take the living wage, whether rich or poor alike, and deduct that first and then strike the balance. From that calculate what is the amount that is due to the Government and convince us that we are liable to
12-45 p.m. pay more, and we will be perfectly willing to pay more. Unless you do that, you cannot merely say that the district can bear an enhancement of $18\frac{3}{4}$ per cent; simply because we were lenient in paying enhanced tax in the past, we cannot be asked to bear a further increase, and we may not be willing to be so lenient in the future. So, that ought not to be the reason for enhancing the tax so far as my district is concerned. At page 38 of his report, the Settlement Officer says:

> 'These statistics do not seem to me to point to any fair conclusion; it is open to anyone to argue for Malabar as for the Presidency as a whole, that the increase in litigation is a sign of increasing prosperity; it is equally open to anyone else to assert that this increase is simply a regrettable result of the expansion of education.'

"He goes on to observe that as a matter of fact the people are now prosperous and that there is very little of land being sold for payment of arrears of land revenue. I believe, Sir, that the aim of Government is to keep the people prosperous. I believe also, Sir, that the aim of Government is not to drain the last pie of the people. I again believe, Sir, that it is also the aim of Government that the people should not sell away lands to pay land revenue. If you want the people not to sell away lands, if you want to have a contented people, then do not impose further tax, and see that at least the present conditions are maintained. So far as the last assessment was concerned, it was itself a heavy increase, and we bore it patiently for the last thirty years, and in that case the Government were pleased to raise it by easy increments. Added to that, there was also a lucky chance so to say. The big War intervened and sent up the prices very much which eased the situation considerably so far as the selling capacity of the produce was concerned. That is how we tided over the last resettlement. Now, prices are steadily falling, and as a matter of fact there is no possibility of meeting the ordinary demands of the Government, and it will be highly regrettable if the Government does not stay its hands at least for the present. We do not want to condemn out and out the policy of the Government in enhancing the tax. Certainly, we, like every other people in the Presidency, are bound to contribute for the upkeep of the Government. You must also remember that we do not get a single pie back from the Government in the shape of irrigation as compared to other districts. You will be pleased to remember that as a matter of fact when Malabar contributes its revenue it gets nothing in return except good Government. That fact also has to be considered in raising the tax in Malabar. At the present moment, it is very unfortunate to raise the tax in Malabar, and I request the Government through you, Sir, to see if possible not to meddle with the present state of things that are now going on in the district and also to see that the matter is again more fully considered."

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* Mr. V. P. NARAYANAN NAMBIYAR:—"Mr. President, Sir, I rise to give my fullest support to the resolution that has been so ably moved and seconded. Because the House is so anxious to reach other important resolutions, I do not wish to add anything more to the sound arguments that have been advanced by the hon. Members who preceded me. I only request the hon. the Revenue Member to recognize the soundness of the arguments that have been put forward."

* The hon. Mr. A. Y. G. CAMPBELL:—"Mr. President, Sir, the mover of this resolution referred first of all to the recommendation of the Joint Committee of both Houses of Parliament that legislation should be introduced regarding the methods of carrying out resettlements of land revenue in this province, and the fact that so far such legislation has not been passed. That, Sir, is a matter which has been referred to on previous occasions in this House, and the House is well aware of the fact that the efforts which were made to introduce legislation which would be acceptable to the Government as well as to the non-official Members of this House have proved infructuous, and it is useless for us—it will be merely a waste of the time of this House—to attempt to introduce further Bills with that object in view. But, Sir, it does not follow from that fact that we should at once abandon our present Policy and cease to deal with resettlement of land revenue in the various districts in turn. The object of the resettlement is to see that as far as possible the incidence of taxation in respect of land is fairly distributed over the various districts of the province. We cannot have a resettlement every year in every district and so we have to carry out resettlement of one district after another so that it comes to the turn of each district once in thirty years or thereabouts, and now that it has come to the turn of Malabar, there is no reason why we should not proceed in the usual manner.

"We have received a report from the Special Settlement Officer, and that report was published in the District Gazette last January, and criticisms of it were invited. It was stated that if representations were sent in within three months they could be considered by the Government. As a matter of fact, we received no objections whatever within the period mentioned. There have been one or two memorials received since, and I have also received a deputation—of which the hon. Mover was a member—consisting of some janmis of Malabar. I suggested to them that they should put their objections in writing and that they would receive the consideration of Government. So far as I know, we have not received anything in writing from them. The resettlement report was placed on the table of this House last August with a view to giving the Members of this House an opportunity of discussing the Resettlement Officer's proposals, and this resolution is the natural and anticipated outcome of the action of the Government. The Government have not made up their minds as to what action should be taken on the Settlement Officer's report. I can however assure this House that the remarks made by the hon. Members will be very carefully considered by the Government, but I cannot at the present moment make any definite promise as the Government have not

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arrived at any definite decision. At the same time, we shall consider the present economic situation in Malabar as elsewhere, and we will in particular consider the suggestion made by the hon. Mover that in view of the present economic situation we should, if we do decide to enhance the rates of land revenue, introduce the enhancement by increments as has been sanctioned in the case of Godavari and Kistna districts. I do not propose to deal in detail with the criticisms of hon. Members and answer them now, but I may say that we will give them very careful consideration."

* Mr. R. M. Palat:—" Sir, there is just one point I wish to add to what I have already said, and that is, that the revenue rules lay down that second crop could be assessed only if the Government supplies the irrigation water for it. So far as Malabar is concerned, no irrigation water is supplied by the Government except in a very small part of the Palghat taluk, which is practically insignificant and not material to the present case; and again the improvements made by the ryot are assessed in Malabar. The revenue rules say that no improvements should be taxed, unless such improvements are made by the help of the Government. Now suppose single crop land is converted into double crop land, then unless this is due to help by the Government, double crop assessment should not be levied. But that is not what is done in Malabar and when the ryot converts the land without Government help into double crop land, it is assessed for double crop. These are also violations of the rules that I want to expose.

" As to the deputation we led to the hon. the Revenue Member, I may say the main question we were concerned with then was the tenancy question, as also the incidence of taxation and methods of collection; and whether taxation should in the first instance fall on the tenant or the janmi was also touched upon. A general memorandum on the subject is being prepared by the Janmi Association for presentation to Government. I press my resolution, Sir."

The resolution was put and carried.

(2) COMMITTEE TO ENQUIRE INTO MOTOR VEHICLES TAXATION

Mr. F. Birley:—" Mr. President, I beg to move, under Standing Order 33, that items 2 to 15 on the Agenda paper be postponed and that item 16 be taken up immediately."

Mr. Abdul Hameed Khan:—" I second it."

The motion was put and carried.

Mr. F. Birley:—" Mr. President, Sir, I beg to move the resolution which stands in my name:—

'*This Council recommends to the Government that a Committee be appointed to study the whole question of the taxation of motor vehicles in the Presidency, with special reference to—*

(*a*) *the incidence of the tax under the Madras Motor Vehicles Taxation Act*, 1931;